



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Douglas Singer
DOCKET NO.: 20-04009.001-R-1
PARCEL NO.: 16-32-121-006

The parties of record before the Property Tax Appeal Board are Douglas Singer, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. P.C. in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$48,364
IMPR.: \$120,427
TOTAL: \$168,791

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of brick exterior construction with 2,561 square feet of living area. The dwelling was constructed in 1958. Features of the home include a full basement, central air conditioning, a 264 square foot attached garage and a 576 square foot detached garage. The property has a 9,000 square foot site and is located in Deerfield, West Deerfield Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales with the same assessment neighborhood code as the subject and located within .87 of a mile from the subject property. The appellant reported the comparables are improved with one-story¹ dwellings of brick or brick and

¹ The appellant's comparables have ground floor areas ranging 650 to 1,008 square feet with above ground areas ranging from 1,886 to 2,533 square feet, suggesting all the dwellings are part two-story in design.

wood siding exterior construction ranging in size from 1,886 to 2,533 square feet of living area. The dwellings were built in 1957 or 1960. One comparable has a partial basement and four comparables each have a concrete slab foundation. Each comparable has central air conditioning and an attached garage ranging in size from 264 to 575 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from May 2019 to April 2020 for prices ranging from \$308,000 to \$450,000 or from \$134.19 to \$202.34 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$130,299, which would reflect a market value of \$390,936 or \$152.65 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$168,791. The subject's assessment reflects a market value of \$507,032 or \$197.98 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Lake County of 33.29% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales with the same assessment neighborhood code as the subject and located within .90 of a mile from the subject property. The board of review reported the comparables are improved with one-story² dwellings of brick or brick and wood siding exterior construction ranging in size from 2,276 to 2,704 square feet of living area. The dwellings were built in 1956 or 1957 with comparable #2 having a reported effective age of 1977. One comparable has a full basement, one comparable has a lower level and one comparable has a concrete slab foundation. Each comparable has central air conditioning. Two comparables each have one fireplace and an attached garage with either 438 or 693 square feet of building area. The comparables sold from January 2019 to October 2020 for prices ranging from \$540,000 to \$630,000 or from \$219.60 to \$241.65 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4 due to their smaller dwelling sizes when compared to the subject. The Board has given reduced weight to board of review comparable #2 due to its newer effective age and lack of a garage when compared to the subject.

² The board of review's comparables have ground floor areas ranging from 650 to 851 square feet with above ground areas ranging from 2,276 to 2,704 square feet, suggesting all the dwellings are part two-story in design.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #5, along with board of review comparables #1 and #3 which are relatively similar to the subject in location, dwelling size, age and some features. However, the Board finds none of these comparables have an additional detached garage like the subject and two of the comparables have concrete slab foundations in contrast to the subject's basement foundation, suggesting upward adjustments would be required to make these comparables more equivalent to the subject. Nevertheless, the comparables sold from April 2019 to October 2020 for prices ranging from \$339,900 to \$550,000 or from \$134.19 to \$241.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$507,032 or \$197.98 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record both in terms of overall market value and on a price per square foot basis. Based on this record and after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 21, 2023



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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